

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-23649

(Jointly Administered)

**SIXTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:  
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD  
FEBRUARY 1, 2022 TO FEBRUARY 28, 2022; AND (II) PAYMENT OF ACCRUED BUT  
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF  
DEBTORS' BUSINESS THROUGH FEBRUARY 28, 2022**

**Name of Applicant:** Grant Thornton LLP (“**Grant Thornton**”)

**Authorized to Provide Professional  
Services to:**

Debtors

**Date of Retention:**

**April 28, 2021** (*nunc pro tunc* to January 20, 2021) for Tax Consulting Services and **September 28, 2021** for Employee Tax Analysis and Valuation Services (effective September 1, 2021), all of which are services provided to Debtors by Grant Thornton in connection with the Plan (as further identified and defined below, the “**Plan Services**”)

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<b>Period for Which Compensation and Reimbursement is Sought (“Fee Period”):</b>	For the Plan Services: February 1, 2022 through February 28, 2022
	For OCB Tax Services (as defined below): Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through February 28, 2022
<b>Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:</b>	\$72,401.50
<b>Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:</b>	\$9,295.00
<b>Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):</b>	\$105,181.20
<b>Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Sixth MFS:</b>	\$172,397.40

## INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention OrderOrder Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021 [Docket No. 3831] (the “**Supplemental Retention OrderOrder Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained****

*Professionals, dated November 21, 2019 [Docket No. 529] (the “Interim Compensation Order”),*  
Grant Thornton submits this *Sixth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period February 1, 2022 to February 28, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through February 28, 2022* (this “Sixth MFS”).

### **SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION**

#### **A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case**

1. Prior to September 15, 2019 (the “Petition Date”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “MSA”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “OCB Tax Services”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded

by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton

entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

**B. Services for Which Grant Thornton was Subsequently Retained by Debtors Directly Relating to the Debtors' Plan Confirmation Efforts**

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "Plan"), including certain complicated tax related implications of the new entity ("Newco") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "Tax Structuring Plan-Related SOW").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro*

Tunc to January 20, 2021 [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. Pursuant to the Retention Order and the Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW and the Tax Analysis Plan-Related SOW (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other

applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

**SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD**

9. By this Sixth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$172,397.40, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$67,216.20 on account of: (i) compensation in the amount of \$57,921.20, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$72,401.50; plus (ii) reimbursement in the amount of \$9,295.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.
- b. Compensation for OCB Tax Services: Compensation in the total amount of \$105,181.20, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Sixth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

**ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED**

10. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 169.1 hours and incurred \$72,401.50 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Sixth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$57,921.20.

11. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters) provided during the Fee Period is \$428.16.

12. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$9,295.00 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the [sic] Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether

such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

13. Attached hereto as **Exhibits D1 through D3** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D4** are copies of Grant Thornton's invoices relating to such time records.

14. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

**Notice**

15. The Debtors will provide notice of this Sixth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$172,397.40, composed of: (i) \$57,921.20, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$72,401.50) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$9,295.00; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$105,181.20 for actual, necessary OCB Tax Services that Grant Thornton incurred through February 28, 2022.

April 1, 2022  
New York, NY

**GRANT THORNTON LLP**



Raymond Werth  
Partner, Grant Thornton LLP  
757 Third Ave., 9th Floor  
New York, NY 10017  
Telephone: (212) 599-0100

**EXHIBIT A**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period February 1, 2022 through February 28, 2022)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Valuation Services: Fresh Start	This category includes activities associated with valuation for fresh start accounting for financial reporting purposes.	D1	152.50	\$62,464.00
Valuation Services: Tax	This category includes activities associated with modeling and valuation of legal entities for tax purposes.	D2	8.8	\$4,177.00
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.	D3	7.8	\$5,760.50
<b>TOTAL</b>			<b>169.1</b>	<b>\$72,401.50</b>

**EXHIBIT B:**

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL  
(For Fee Period February 1, 2022 through February 28, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Arazi	Albert	Senior Manager	1.00	\$650.00	650.00
Arnett	Allen	Managing Director	2.50	\$720.00	\$1,800.00
Bellovin	Hal	Managing Director	6.50	\$765.00	\$4,972.50
Caiazzo	Mary	Senior Associate	0.30	\$460.00	\$138.00
Cherkasov	Marc	Associate	27.10	\$270.00	\$7,317.00
Cho	Sylvia	Principal	2.80	\$720.00	\$2,016.00
Gilmore	John	Director	0.50	\$590.00	\$295.00
Klemowits	Keith	Managing Director	0.50	\$720.00	\$360.00
Koester	Jill	Associate	11.90	\$270.00	\$3,213.00
Kohnle	Anka	Manager	16.30	\$500.00	\$8,150.00
Kolbus	Brianna	Senior Associate	25.3	\$400.00	\$10,120.00
Miller	Alli	Senior Associate	38.30	\$400.00	\$15,320.00
Sanders	Matthew	Manager	36.10	\$500.00	\$18,050.00
<b>TOTAL</b>			<b>169.10</b>		<b>\$72,401.50</b>

**EXHIBIT C**

**SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES**

<b>CATEGORY</b>	<b>AMOUNT</b>
External Legal Counsel (See Attached Supporting Invoices)	\$9,295.00
<b>TOTAL</b>	<b>\$9,295.00</b>



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Grant Thornton, LLP  
 Attn: Chris Stathopoulos  
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 Chicago, IL 60601  
 chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

March 14, 2022

Invoice #48602

Due Upon Receipt

For Professional Services Rendered Through February 28, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/01/2022	ISL	Address potential employment issues with new engagement.	0.40	\$725.00	\$290.00
	KKF	Reviewed new SOW and drafted email to C. Robertson re: strategy for approval of same (0.4). Drafted email to R. Werth and J. Anderson re legal analysis on disclosure and approval of SOW (0.6). Telephone conference with I. Landsberg re employment issues for new SOW (0.2). Drafted exhibits for 4th MFS (2.2).	3.40	\$625.00	\$2,125.00
02/02/2022	ISL	Review and address communications regarding issues with statements and compensation.	0.50	\$725.00	\$362.50
	KKF	Review revised spreadsheets and update 4th MFS (0.8). Drafted email to R. Werth and J. Anderson re process for approving new SOW (0.1).	0.90	\$625.00	\$562.50
02/03/2022	KKF	Analyze backup data from H. Bellovin for 4th MFS (0.4). Telephone conference with H. Bellovin re time submissions for 4th MFS (0.1).	0.50	\$625.00	\$312.50
02/07/2022	KKF	Telephone conference with R. Werth and J. Anderson re: retention issues for new SOW performing 2021 ordinary course tax services.	0.30	\$625.00	\$187.50
02/08/2022	ISL	Review 4th monthly fee application.	0.40	\$725.00	\$290.00
	KKF	Finalized 4th MFS for final review and signature for R. Werth .	1.80	\$625.00	\$1,125.00
02/10/2022	KKF	Exchanged correspondence with M. Giddens re: filing and service of 4th MFS (0.2). Drafted emails to T. Nobis and P. Schwartberger re: 4th MFS (0.1). Drafted email to S. Blasco and J. Iueno re: instructions and materials for compiling LEDES files (0.4).	0.70	\$625.00	\$437.50
02/11/2022	KKF	Exchanged correspondence with C. McDonald re: breakdown of tasks per invoice for payment by Purdue.	0.20	\$625.00	\$125.00
02/15/2022	ISL	Review declaration and related documents for fee statement.	0.40	\$725.00	\$290.00

Grant Thornton LLP

March 14, 2022

Invoice # 48602

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	KKF	Prepared requested information from C. McDonald re: breakdown of invoices and detailed time entries from 4th MFS (0.9). Drafted 2nd Supplemental Affidavit of R. Werth re: 2021 Tax Preparation Services (1.3). Drafted email to T. Nobis re: formatting for LEDES files (0.1).	2.30	\$625.00	\$1,437.50
02/16/2022	KKF	Exchanged correspondence with R. Werth and C. Robertson re: revisions to R. Werth declaration (0.4). Revise same per comments received (0.8). Exchanged correspondence with B. Angstadt re: schedule and action items for 2nd interim fee application from C. Robertson (0.5). Prepared chronological time reports for LEDES conversion (0.4).	2.10	\$625.00	\$1,312.50
02/25/2022	KKF	Reviewed docket for pending objections and drafted email to C. McDonald re: status of 4th MFS.	0.20	\$625.00	\$125.00
02/28/2022	KKF	Reviewed invoices and billing support for 5th MFS (0.3). Exchanged correspondence with B. Angstadt re: missing information for 5th MFS and status of payment on 4th MFS (0.2).	0.50	\$625.00	\$312.50
For professional services rendered			14.6 hrs		\$9,295.00
SUBTOTAL					\$9,295.00
Total amount of this bill					\$9,295.00
Previous balance					\$6,397.50
Total Payments and Adjustments					\$0.00
Balance due upon receipt					\$15,692.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	1.70	\$725.00	\$1,232.50
Kelly K. Frazier	KKF	Of Counsel	12.90	\$625.00	\$8,062.50

It is a pleasure working with you. We appreciate your business.

**EXHIBIT D1**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**  
**(Project Category: *Valuation Services: Fresh Start*)**

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Koester, Jillian	Associate	2/1/2022	0.70	\$270.00	\$189.00	Organized the model and valuation schedules to consolidate all the intangible asset values by asset category.
Kolbus, Brianna	Senior Associate	2/1/2022	0.80	\$400.00	\$320.00	Evaluated the preliminary valuation results for the assembled workforce valuation and key assumptions used in the valuation.
Sanders, Matthew	Manager	2/1/2022	0.80	\$500.00	\$400.00	Prepared the finalized 4th quarter fee application for submission to the court.
Sanders, Matthew	Manager	2/2/2022	0.50	\$500.00	\$250.00	Purdue internal status call to discuss next steps and outstanding items with A. Miller, T. Gilmore, K. Klemowits, M. Cherkasov, B. Kolbus, and A. Kohnle.
Kohnle, Ann-Katrin	Manager	2/2/2022	0.50	\$500.00	\$250.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, T. Gilmore, K. Klemowits, M. Cherkasov, A. Miller, and B. Kolbus.
Koester, Jillian	Associate	2/2/2022	1.60	\$270.00	\$432.00	Updated the assembled workforce valuation models to reconcile consolidated values by legal entity.
Cherkasov, Marc	Associate	2/2/2022	0.50	\$270.00	\$135.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, K. Klemowits, A. Kohnle, T. Gilmore, A. Miller, and B. Kolbus.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Gilmore, John	Director	2/2/2022	0.50	\$590.00	\$295.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, K. Klemowits, A. Kohnle, M. Cherkasov, A. Miller, and B. Kolbus.
Klemowits, Keith	Managing Director	2/2/2022	0.50	\$720.00	\$360.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, T. Gilmore, A. Kohnle, M. Cherkasov, A. Miller, and B. Kolbus.
Kolbus, Brianna	Senior Associate	2/2/2022	0.50	\$400.00	\$200.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, T. Gilmore, K. Klemowits, M. Cherkasov, A. Miller, and A. Kohnle.
Miller, Allison	Senior Associate	2/2/2022	0.50	\$400.00	\$200.00	Purdue internal status call to discuss next steps and outstanding items with M. Sanders, T. Gilmore, K. Klemowits, M. Cherkasov, B. Kolbus, and A. Kohnle.
Koester, Jillian	Associate	2/3/2022	0.60	\$270.00	\$162.00	Organized the assembled workforce valuation schedules to link to appropriate contributory asset charge schedules throughout the intangible asset models.
Kolbus, Brianna	Senior Associate	2/3/2022	0.90	\$400.00	\$360.00	Analyzed certain inputs and assumptions related to the contributory assets charges utilized in the CMP intangible asset models.
Kolbus, Brianna	Senior Associate	2/4/2022	0.90	\$400.00	\$360.00	Refined certain assumptions and inputs related to the contributory asset charges for the PPLP

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						and Rhodes intangible assets.
Kolbus, Brianna	Senior Associate	2/4/2022	1.00	\$400.00	\$400.00	Call to discuss the status of the CMP and inventory valuation models and assess next steps to consolidate the intangibles assets with the overall analysis to prepare client deliverable with M. Sanders and M. Cherkasov.
Cherkasov, Marc	Associate	2/4/2022	1.70	\$270.00	\$459.00	Refined assumptions and inputs related to the currently marketed products modeling and analysis
Cherkasov, Marc	Associate	2/4/2022	1.00	\$270.00	\$270.00	Call to discuss the status of the CMP and inventory valuation models and assess next steps to consolidate the intangibles assets with the overall analysis to prepare client deliverable with M. Sanders and B. Kolbus.
Cherkasov, Marc	Associate	2/4/2022	1.80	\$270.00	\$486.00	Organized the inventory valuation models by product to link to the corresponding CMP intangible asset valuation models.
Sanders, Matthew	Manager	2/4/2022	1.00	\$500.00	\$500.00	Call to discuss the status of the CMP and inventory valuation models and assess next steps to consolidate the intangibles assets with the overall analysis to prepare client deliverable with B. Kolbus and M. Cherkasov.
Cherkasov, Marc	Associate	2/7/2022	1.60	\$270.00	\$432.00	Updated the CMP intangible assets and

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						inventory models to reflect revised cash allocation assumptions.
Cherkasov, Marc	Associate	2/7/2022	1.40	\$270.00	\$378.00	Evaluated the impact of the revised cash flow allocations for R&D and sales and marketing expenses in the CMP and inventory models.
Cherkasov, Marc	Associate	2/8/2022	0.80	\$270.00	\$216.00	Analyzed the remaining useful life and adjusted certain assumptions for the Currently Marketed Products intangible asset valuations.
Cherkasov, Marc	Associate	2/8/2022	1.70	\$270.00	\$459.00	Assessed cash flow life assigned to the Avrio OTC branded products based on additional information provided by management.
Cherkasov, Marc	Associate	2/8/2022	1.80	\$270.00	\$486.00	Analyzed the inventory valuation models to assess the primary drivers behind the indicated values and step-up.
Cherkasov, Marc	Associate	2/8/2022	1.50	\$270.00	\$405.00	Working session to discuss projected financial data and evaluate preliminary value indications for marketed products intangibles and inputs/assumptions driving value with M. Sanders, A. Miller, J. Koester, and A. Kohnle
Kohnle, Ann-Katrin	Manager	2/8/2022	0.50	\$500.00	\$250.00	Bi-Weekly status call with T. Ronan, E. Nowakowski, and M. Sanders.
Kohnle, Ann-Katrin	Manager	2/8/2022	1.50	\$500.00	\$750.00	Working session to discuss projected financial data and evaluate preliminary value

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						indications for marketed products intangibles and inputs/assumptions driving value with M. Sanders, A. Miller, J. Koester, and M. Cherkasov
Kolbus, Brianna	Senior Associate	2/8/2022	1.80	\$400.00	\$720.00	Updated the inventory and banded opioid CMP valuation models based on feedback related to cash flow reconciliation for PPLP.
Miller, Allison	Senior Associate	2/8/2022	2.20	\$400.00	\$880.00	Developed the valuation analysis of Oxycontin supply agreement and Noramco agreement.
Miller, Allison	Senior Associate	2/8/2022	1.50	\$400.00	\$600.00	Working session to discuss projected financial data and evaluate preliminary value indications for marketed products intangibles and inputs/assumptions driving value with M. Sanders, J. Koester, M. Cherkasov, and A. Kohnle.
Koester, Jillian	Associate	2/8/2022	1.50	\$270.00	\$405.00	Working session to discuss projected financial data and evaluate preliminary value indications for marketed products intangibles and inputs/assumptions driving value with M. Sanders, A. Miller, M. Cherkasov, and A. Kohnle.
Sanders, Matthew	Manager	2/8/2022	0.50	\$500.00	\$250.00	Bi-Weekly status call with T. Ronan, E. Nowakowski, and A. Kohnle.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sanders, Matthew	Manager	2/8/2022	1.50	\$500.00	\$750.00	Working session to discuss projected financial data and evaluate preliminary value indications for marketed products intangibles and inputs/assumptions driving value with A. Miller, J. Koester, M. Cherkasov, and A. Kohnle.
Sanders, Matthew	Manager	2/9/2022	2.60	\$500.00	\$1,300.00	Refined certain assumptions and inputs related to the branded opioid currently marketed products model.
Miller, Allison	Senior Associate	2/9/2022	2.80	\$400.00	\$1,120.00	Evaluated the Currently Marketed Products and IPR&D asset valuation schedules to for quality review and ensured mathematical accuracy.
Koester, Jillian	Associate	2/9/2022	2.10	\$270.00	\$567.00	Created schedules to calculate the tax depreciation expenses related to the fixed assets.
Cherkasov, Marc	Associate	2/9/2022	1.40	\$270.00	\$378.00	Revised certain cash flow assumptions for the Oxycontin CMP intangible asset related to additional expenses attributable to PHI.
Kolbus, Brianna	Senior Associate	2/10/2022	2.10	\$400.00	\$840.00	Organized the inventory and CMP valuation models to ensure formatting and footnotes were updated to accurately reflect the assumptions utilized in the analysis prior to internal review discussion.
Miller, Allison	Senior Associate	2/10/2022	2.10	\$400.00	\$840.00	Created customer relationships valuation schedule for the

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						distributor relationships intangible asset related to Avrio.
Kolbus, Brianna	Senior Associate	2/11/2022	1.10	\$400.00	\$440.00	Working session to evaluate the impact of revised assumptions related to the inventory valuation and ensure assumptions are consistent across all intangible assets with M. Sanders, M. Cherkasov, A. Kohnle, and A. Miller.
Kolbus, Brianna	Senior Associate	2/11/2022	0.50	\$400.00	\$200.00	Internal status call to discuss outstanding items and next steps to provide draft deliverable with M. Sanders, A. Miller, and A. Kohnle.
Cherkasov, Marc	Associate	2/11/2022	1.10	\$270.00	\$297.00	Working session to evaluate the impact of revised assumptions related to the inventory valuation and ensure assumptions are consistent across all intangible assets with M. Sanders, A. Kohnle, B. Kolbus, and A. Miller.
Miller, Allison	Senior Associate	2/11/2022	2.30	\$400.00	\$920.00	Updated intangible asset valuation schedules based on feedback from internal working session.
Miller, Allison	Senior Associate	2/11/2022	1.10	\$400.00	\$440.00	Working session to evaluate the impact of revised assumptions related to the inventory valuation and ensure assumptions are consistent across all intangible assets with M. Sanders, M. Cherkasov, A. Kohnle, and B. Kolbus.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Miller, Allison	Senior Associate	2/11/2022	0.90	\$400.00	\$360.00	Call with A. Kohnle to assess preliminary results of the valuations for the IPR&D assets as well as royalty agreements.
Miller, Allison	Senior Associate	2/11/2022	0.50	\$400.00	\$200.00	Internal status call to discuss outstanding items and next steps to provide draft deliverable with M. Sanders, B. Kolbus, and A. Kohnle.
Kohnle, Ann-Katrin	Manager	2/11/2022	1.10	\$500.00	\$550.00	Working session to evaluate the impact of revised assumptions related to the inventory valuation and ensure assumptions are consistent across all intangible assets with M. Sanders, M. Cherkasov, B. Kolbus, and A. Miller.
Kohnle, Ann-Katrin	Manager	2/11/2022	0.90	\$500.00	\$450.00	Call with A. Miller to assess preliminary results of the valuations for the IPR&D assets as well as royalty agreements
Kohnle, Ann-Katrin	Manager	2/11/2022	0.50	\$500.00	\$250.00	Internal status call to discuss outstanding items and next steps to provide draft deliverable with M. Sanders, A. Miller, and B. Kolbus.
Sanders, Matthew	Manager	2/11/2022	1.10	\$500.00	\$550.00	Working session to evaluate the impact of revised assumptions related to the inventory valuation and ensure assumptions are consistent across all intangible assets with M. Cherkasov, A. Kohnle, B. Kolbus, and A. Miller.
Sanders, Matthew	Manager	2/11/2022	0.50	\$500.00	\$250.00	Internal status call to discuss outstanding items

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						and next steps to provide draft deliverable with A. Miller, B. Kolbus, and A. Kohnle.
Kohnle, Ann-Katrin	Manager	2/14/2022	0.40	\$500.00	\$200.00	Analyzed the cash flows associated with each of the intangible assets to reconcile with consolidated projections and ensure all cash flows are being captured in the appropriate intangible asset values.
Miller, Allison	Senior Associate	2/14/2022	1.70	\$400.00	\$680.00	Evaluated the Currently Marketed Products valuation schedules to ensure revised assumptions and inputs were updated correctly.
Miller, Allison	Senior Associate	2/14/2022	2.80	\$400.00	\$1,120.00	Created a reconciliation to tie out the sum of the discrete cash flows of the intangible assets with the forecast of the consolidated company.
Miller, Allison	Senior Associate	2/14/2022	2.90	\$400.00	\$1,160.00	Analyzed the reconciliation to tie out the sum of the discrete cash flows of the intangible assets with the forecast of the consolidated company.
Miller, Allison	Senior Associate	2/15/2022	2.50	\$400.00	\$1,000.00	Evaluated discrepancies in the reconciliation to tie out the sum of the discrete cash flows of the intangible assets with the forecast of the consolidated company.
Kolbus, Brianna	Senior Associate	2/15/2022	1.20	\$400.00	\$480.00	Analyzed the cash flows utilized in the branded opioid CMP valuation models to reconcile to the

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						updated PPLP forecast file provided.
Miller, Allison	Senior Associate	2/16/2022	2.30	\$400.00	\$920.00	Evaluated the IPR&D asset valuation schedules for quality review and the ensure mathematical accuracy.
Kohnle, Ann-Katrin	Manager	2/16/2022	0.50	\$500.00	\$250.00	Evaluated discrepancies in the intangible asset cash flow reconciliations to determine source of the discrepancies.
Kohnle, Ann-Katrin	Manager	2/18/2022	2.40	\$500.00	\$1,200.00	Organized comments and feedback based on review of the cash flow reconciliation analysis to determine next steps.
Miller, Allison	Senior Associate	2/18/2022	1.80	\$400.00	\$720.00	Refined certain inputs and assumptions related to the IPR&D intangible asset calculation models based on feedback from internal review.
Sanders, Matthew	Manager	2/18/2022	1.80	\$500.00	\$900.00	Assessed cash flows attributable to individual intangible assets to determine discrepancies in reconciliation to source data provided by the company.
Cherkasov, Marc	Associate	2/21/2022	0.50	\$270.00	\$135.00	Discussion regarding key assumptions and project status with GT team (A. Arnett, M. Sanders, and S. Cho)
Koester, Jillian	Associate	2/21/2022	0.90	\$270.00	\$243.00	Assessed individual intangible asset values to reconcile to consolidated values by asset category within the model.
Kohnle, Ann-Katrin	Manager	2/21/2022	2.10	\$500.00	\$1,050.00	Reviewed the consolidated BEV discounted cash flow

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						analysis and IPR&D intangible asset schedules.
Kohnle, Ann-Katrin	Manager	2/21/2022	2.60	\$500.00	\$1,300.00	Analyzed the Noramco supply agreement to assess appropriate methodology to value the underlying intangible asset.
Sanders, Matthew	Manager	2/21/2022	0.90	\$500.00	\$450.00	Assessed the appropriate remaining economic life assumptions used for the Avrio OTC currently market products intangible assets.
Sanders, Matthew	Manager	2/21/2022	1.30	\$500.00	\$650.00	Evaluated the cash flows allocated to each of the intangible assets to determine discrepancies with the consolidated forecast.
Sanders, Matthew	Manager	2/21/2022	1.40	\$500.00	\$700.00	Populated the January 2022 fee application detailed support file.
Sanders, Matthew	Manager	2/21/2022	0.50	\$500.00	\$250.00	Discussion regarding key assumptions and project status with GT team (A. Arnett, M. Cherkasov, and S. Cho)
Sanders, Matthew	Manager	2/22/2022	0.70	\$500.00	\$350.00	Assessed the allocation of certain corporate items to the individual branded opioid CMP intangible assets.
Sanders, Matthew	Manager	2/22/2022	1.30	\$500.00	\$650.00	Reviewed the time entries and corresponding narratives for the January 2022 fee application support file.
Sanders, Matthew	Manager	2/22/2022	0.60	\$500.00	\$300.00	Analyzed the consolidated PPLP forecast and projections for the branded opioids by product to determine the cause of discrepancies in

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						the reconciliation between the two files.
Sanders, Matthew	Manager	2/22/2022	0.50	\$500.00	\$250.00	Call to discuss the discrepancies between the consolidated PPLP and branded opioid forecast files with E. Nowakowski, and GT (A. Miller and B. Kolbus).
Kolbus, Brianna	Senior Associate	2/22/2022	0.50	\$400.00	\$200.00	Call to discuss the discrepancies between the consolidated PPLP and branded opioid forecast files with E. Nowakowski, and GT (M. Sanders and A. Miller).
Miller, Allison	Senior Associate	2/22/2022	0.50	\$400.00	\$200.00	Call to discuss the discrepancies between the consolidated PPLP and branded opioid forecast files with E. Nowakowski, and GT (M. Sanders and B. Kolbus).
Kolbus, Brianna	Senior Associate	2/23/2022	0.50	\$400.00	\$200.00	Call to assess preliminary value indications for the CMP intangibles and discuss next steps with M. Sanders, and M. Cherkasov.
Cherkasov, Marc	Associate	2/23/2022	0.50	\$270.00	\$135.00	Call to assess preliminary value indications for the CMP intangibles and discuss next steps with M. Sanders, and B. Kolbus.
Cherkasov, Marc	Associate	2/23/2022	1.70	\$270.00	\$459.00	Created reconciliation for cash flow allocations to individual CMP intangible assets and consolidated legal entity projections.
Cherkasov, Marc	Associate	2/23/2022	1.30	\$270.00	\$351.00	Updated the inventory valuation models based on internal discussions regarding certain assumptions and inputs.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sanders, Matthew	Manager	2/23/2022	1.80	\$500.00	\$900.00	Prepared January 2022 fee application support file and corresponding invoice.
Sanders, Matthew	Manager	2/23/2022	0.90	\$500.00	\$450.00	Evaluated the appropriateness of the selected remaining useful life used in the valuation of the Avrio CMP intangible assets based on feedback from the management.
Sanders, Matthew	Manager	2/23/2022	0.50	\$500.00	\$250.00	Call to assess preliminary value indications for the CMP intangibles and discuss next steps with B. Kolbus, and M. Cherkasov.
Koester, Jillian	Associate	2/24/2022	2.30	\$270.00	\$621.00	Evaluated all schedules to be included in the draft deliverable to check for any errors or inconsistencies.
Sanders, Matthew	Manager	2/24/2022	0.60	\$500.00	\$300.00	Assessed the cash flow life applied to the Avrio OTC branded products based on additional information provided by management.
Sanders, Matthew	Manager	2/24/2022	1.10	\$500.00	\$550.00	Analyzed the Currently Marketed Products and inventory valuation models to assess the primary drivers behind the indicated values.
Sanders, Matthew	Manager	2/24/2022	0.50	\$500.00	\$250.00	Call to discuss status of draft deliverable and next steps prior to submitting for internal review with M. Cherkasov and B. Kolbus.
Cherkasov, Marc	Associate	2/24/2022	1.70	\$270.00	\$459.00	Updated the branded opioid Currently Marketed Products models based on

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						revised projected financial data provided by the client.
Cherkasov, Marc	Associate	2/24/2022	0.50	\$270.00	\$135.00	Call to discuss status of draft deliverable and next steps prior to submitting for internal review with M. Sanders and B. Kolbus.
Kolbus, Brianna	Senior Associate	2/24/2022	0.20	\$400.00	\$80.00	Updated the inventory and CMP valuation models based on comments from internal review discussions with the team.
Kolbus, Brianna	Senior Associate	2/24/2022	2.90	\$400.00	\$1,160.00	Organized the preliminary draft schedules for all the CMP intangible assets to be consistent with consolidated deliverable.
Kolbus, Brianna	Senior Associate	2/24/2022	2.90	\$400.00	\$1,160.00	Refined the cash flow life assumptions and expense allocations for the branded opioid CMP valuation.
Kolbus, Brianna	Senior Associate	2/24/2022	0.50	\$400.00	\$200.00	Call to discuss status of draft deliverable and next steps prior to submitting for internal review with M. Sanders and M. Cherkasov.
Kolbus, Brianna	Senior Associate	2/25/2022	1.50	\$400.00	\$600.00	Organized all of the footnotes, schedule references and formatting for the intangible asset valuations to be consistent with the consolidated BEV schedules.
Kolbus, Brianna	Senior Associate	2/25/2022	1.50	\$400.00	\$600.00	Refined all of the footnotes, schedule references and formatting for the intangible asset valuations to be consistent across all intangible asset schedules.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Cherkasov, Marc	Associate	2/25/2022	2.60	\$270.00	\$702.00	Analyzed the consolidated intangible asset values reconciliation to ensure updated CMP values and inputs reconcile with overall analysis.
Cherkasov, Marc	Associate	2/25/2022	1.10	\$270.00	\$297.00	Discussion regarding intangible asset values with GT team (A. Arnett, M. Sanders, A. Kohnle, A. Miller, S. Cho and J. Koester)
Koester, Jillian	Associate	2/25/2022	1.10	\$270.00	\$297.00	Discussion regarding intangible asset values with GT team (S. Cho, M. Cherkasov, M. Sanders, A. Kohnle, A. Miller, and A. Arnett)
Cho, Sylvia	Principal	2/25/2022	1.10	\$720.00	\$792.00	Discussion regarding intangible asset values with GT team (A. Arnett, M. Sanders, A. Kohnle, A. Miller, M. Cherkasov and J. Koester)
Kohnle, Ann-Katrin	Manager	2/25/2022	1.10	\$500.00	\$550.00	Discussion regarding intangible asset values with GT team (S. Cho, M. Cherkasov, M. Sanders, J. Koester, A. Miller, and A. Arnett)
Kohnle, Ann-Katrin	Manager	2/25/2022	1.30	\$500.00	\$650.00	Assessed the consolidated schedules prepared for the draft deliverable and provided feedback comments to be implemented prior to internal review discussion.
Miller, Allison	Senior Associate	2/25/2022	1.10	\$400.00	\$440.00	Discussion regarding intangible asset values with GT team (S. Cho, M. Cherkasov, M. Sanders, J. Koester, A. Kohnle, and A. Arnett)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sanders, Matthew	Manager	2/25/2022	1.10	\$500.00	\$550.00	Discussion regarding intangible asset values with GT team (S. Cho, M. Cherkasov, A. Miller, J. Koester, A. Kohnle, and A. Arnett)
Sanders, Matthew	Manager	2/25/2022	0.90	\$500.00	\$450.00	Refined the full draft set of schedules and revised certain inputs and assumptions related to the allocation of corporate expenses and PHI expenses in the Branded Opioid intangible asset models.
Sanders, Matthew	Manager	2/25/2022	1.20	\$500.00	\$600.00	Analyzed the cash flows associated with PHI to determine what expenses should be allocated to the branded opioids Currently Market Products.
Sanders, Matthew	Manager	2/25/2022	0.70	\$500.00	\$350.00	Finalized the January 2022 fee application support file and invoice.
Sanders, Matthew	Manager	2/25/2022	2.20	\$500.00	\$1,100.00	Evaluated the preliminary value conclusions for all intangible assets to assess what is driving indication of negative goodwill in the overall reconciliation of values.
Sanders, Matthew	Manager	2/25/2022	1.40	\$500.00	\$700.00	Evaluated certain cash flow assumptions for the Oxycontin CMP intangible asset to determine what additional expenses related to PHI may be appropriate to allocate to the cash flows.
Cho, Sylvia	Principal	2/28/2022	0.30	\$720.00	\$216.00	Review draft deliverable in preparation of internal discussion regarding asset values and key assumptions.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Cho, Sylvia	Principal	2/28/2022	0.90	\$720.00	\$648.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, M. Sanders, A. Kohnle, A. Miller, B. Kolbus, M. Cherkasov)
Cherkasov, Marc	Associate	2/28/2022	0.90	\$270.00	\$243.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, M. Sanders, A. Kohnle, A. Miller, B. Kolbus, S. Cho)
Kohnle, Ann-Katrin	Manager	2/28/2022	0.90	\$500.00	\$450.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, M. Sanders, M. Cherkasov, A. Miller, B. Kolbus, S. Cho)
Kolbus, Brianna	Senior Associate	2/28/2022	0.50	\$400.00	\$200.00	Call to discuss next steps and revisions to be made for certain intangible assets based on internal review comments with M. Sanders, and A. Miller.
Kolbus, Brianna	Senior Associate	2/28/2022	0.90	\$400.00	\$360.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, M. Sanders, M. Cherkasov, A. Miller, A. Kohnle, S. Cho)
Miller, Allison	Senior Associate	2/28/2022	2.30	\$400.00	\$920.00	Updated intangible asset schedules based on feedback provided by company management during initial review of the

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						consolidated valuation deliverable.
Miller, Allison	Senior Associate	2/28/2022	0.50	\$400.00	\$200.00	Call to discuss next steps and revisions to be made for certain intangible assets based on internal review comments with M. Sanders, and B. Kolbus.
Miller, Allison	Senior Associate	2/28/2022	0.90	\$400.00	\$360.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, M. Sanders, M. Cherkasov, B. Kolbus, A. Kohnle, S. Cho).
Miller, Allison	Senior Associate	2/28/2022	2.50	\$400.00	\$1,000.00	Prepared reconciliation of total tangible and intangible asset values by legal entity with the preliminary tax valuations for the corresponding legal entities.
Sanders, Matthew	Manager	2/28/2022	0.90	\$500.00	\$450.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (A. Arnett, A. Miller, M. Cherkasov, B. Kolbus, A. Kohnle, S. Cho).
Sanders, Matthew	Manager	2/28/2022	0.50	\$500.00	\$250.00	Call to discuss next steps and revisions to be made for certain intangible assets based on internal review comments with A. Miller, and B. Kolbus.
Sanders, Matthew	Manager	2/28/2022	1.30	\$500.00	\$650.00	Evaluated allocation of sales and promotion expenses for each of the Currently Market Products and legal entities to determine appropriate allo

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						cations of the PHI expenses.
Sanders, Matthew	Manager	2/28/2022	1.70	\$500.00	\$850.00	Analyzed the updated branded opioid forecast for exclusivity periods and allocations of legal, PHI and sales and promotional expenses.
Sanders, Matthew	Manager	2/28/2022	1.30	\$500.00	\$650.00	Analyzed the unallocated costs related to Wilson, Rhodes and PHI to determine if the expenses should be allocated to any of the intangible asset cash flows.
<b>TOTAL</b>			<b>152.50</b>		<b>\$62,464.00</b>	

**EXHIBIT D2**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**  
(*Project Category: Valuation Services: Tax*)

<b>Professional</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Description</b>
Arnett, Allen	Managing Director	2/21/2022	0.50	\$720.00	\$360.00	Discussion regarding key assumptions and project status with GT team (M. Sanders, M. Cherkasov, and S. Cho)
Arnett, Allen	Managing Director	2/25/2022	1.10	\$720.00	\$792.00	Discussion regarding intangible asset values with GT team (S. Cho, M. Cherkasov, M. Sanders, A. Kohnle, A. Miller, and J. Koester)
Arnett, Allen	Managing Director	2/28/2022	0.90	\$720.00	\$648.00	Discussion regarding the intangible asset values and key assumptions along with impact on entity indications with GT team (S. Cho, M. Sanders, A. Kohnle, A. Miller, B. Kolbus, M. Cherkasov)
Koester, Jillian	Associate	2/28/2022	1.10	\$270.00	\$297.00	Analyzed the intangible asset valuation models to verify mathematical accuracy and consistency across all schedules.
Kolbus, Brianna	Senior Associate	2/28/2022	2.60	\$400.00	\$1,040.00	Created the valuation models for the legal tax entity valuations for Rhodes, PPLP, and Avrio.
Miller, Allison	Senior Associate	2/28/2022	2.60	\$400.00	\$1,040.00	Created tax valuation schedules for the legal entities associated with the PPLP business segment.
<b>TOTAL</b>			<b>8.80</b>		<b>\$4,177.00</b>	

**EXHIBIT D3**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**

**(Project Category: Employee Tax Services: Payroll Tax Support (Hourly Fees))**

<b>Professional</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>DESCRIPTION</b>
Bellovin, Hal	Managing Director	2/14/2022	2.50	\$765.00	\$1,912.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	2/14/2022	1.00	\$765.00	\$765.00	External call to discuss hybrid workforce
Caiazzo, Mary Frances	Senior Associate	2/14/2022	0.30	\$460.00	\$138.00	External call to discuss hybrid workforce
Bellovin, Hal	Managing Director	2/25/2022	1.00	\$765.00	\$765.00	External call to discuss hybrid workforce
Arazi, Albert	Senior Manager	2/25/2022	1.00	\$650.00	\$650.00	External call to discuss hybrid workforce
Bellovin, Hal	Managing Director	2/28/2022	2.00	\$765.00	\$1,530.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
<b>TOTAL</b>			<b>7.8</b>		<b>\$5,760.50</b>	

**EXHIBIT D4**

**INVOICES FOR PLAN SERVICES**

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

<b>GT Invoice No.</b>	<b>Total Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Plan Service Provided</b>
953937679	\$ 5,760.50	3/28/21	February 1-28, 2022	Employee Tax Services
953935667	\$66,641.00	3/24/22	February 1-28, 2022	Valuation Services
<b>Total:</b>	<b>\$72,401.50</b>			



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186 Wood Ave S # 4

Iselin, NJ 08830-2725

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This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* March 28, 2022

**Bill Number:** 953937679

**Client-Assignment Code:** 0200102-00017

Fees for professional services from February 1, 2022 through February 28, 2022  
related to:

1) Payroll tax support based on hourly rates		
- Various meetings with Purdue team and Ceridian		
- Out of scope discussions on hybrid workforce		\$ 5,760.50

<b>Total Amount of Bill:</b>	<u>\$ 5,760.50</u>
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*Terms:* As agreed upon  
Federal ID No. 36-6055558



Grant Thornton LLP

27777 Franklin Road

Suite 800

Southfield, MI 48034

T 248.262.1950

F 248.350.3581

www.GrantThornton.com

This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* March 24, 2022

**Bill Number:** 953935667

**Client-Assignment Code:** 0200102-00018

Progress bill related to professional services rendered in the Fresh Start and tax valuation analysis incurred from February 1, 2022 - February 28, 2022.

Total Fees: \$ 66,641.00

Total Expenses: 0.00

**Total Amount of Bill:** \$ 66,641.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558

**EXHIBIT E**

**INVOICES FOR OCB TAX SERVICES**

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Sixth MFS. Copies of the actual invoices also are attached.

<b>GT Invoice No.</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Type of OCB Tax Services</b>
953928067	\$5,570.00	3/10/22	January 2022 Compliance processed in February 2022; December 2021 Invoice Review Services (for January returns due in February 2022)	Sales and Use Tax Compliance Services
953917124	\$88,460.00	2/18/22	February 1, 2022 First Installment Payment due date	2022 Tax Compliance Services
953939966	\$11,151.20	3/31/22	February 1-28, 2022	Global Mobility Services
<b>TOTAL</b>	<b>\$105,181.20</b>			



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For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* March 10, 2022

**Bill Number:** 953928067

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review  
January 2022 Compliance processed in February 2022: \$ 1,910.00

COMPLIANCE TOTAL: 1,910.00

Review of December's Invoices (60 transactions) filed with January's returns due  
in February 2022 (filed on a one-month lag), notices & consulting 3,660.00

INVOICE REVIEW & CONSULTING TOTAL: 5,570.00

**Total Amount of Bill:** \$ 5,570.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* February 18, 2022

**Bill Number:** 953917124

**Client-Assignment Code:** 0200102-00019

Progress billing for professional services rendered in the preparation of income tax returns for the year ended 12/31/2021	\$ 81,000.00
Expenses, including an administrative charge of 6%	4,860.00
Technology Fee, per the Statement of Work	2,600.00
<b>Total Amount of Bill:</b>	<b><u>\$ 88,460.00</u></b>

*Terms:* As agreed upon  
Federal ID No. 36-6055558



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* March 31, 2022

**Bill Number:** 953939966

**Client-Assignment Code:** 0200102-00009

**Client-Assignment Code:** 0200102-00008

**Client-Assignment Code:** 0200102-00021

Professional services rendered. Please see attached.

\$ 11,151.20

**Total Amount of Bill:**

\$ 11,151.20

*Terms:* As agreed upon  
Federal ID No. 36-6055558

**Purdue Pharma L.P.**

Tax advisory, research, compliance and consulting services including:

<b>Description</b>	<b>Amount</b>
<b>David Lundie</b>	
<b>2021 Tax Compliance</b>	
Progress billing on 2021 Federal Tax Return- 50%	\$ 1,875.00
Progress billing on 2021 NC Tax Return- 50%	\$ 275.00
Progress billing FinCen 114 - Foreign Bank Account Reporting - 50%	\$ 625.00
2021 Form 1065 including K-1 preparation	\$ 1,950.00
2021 Form NC D-403	\$ 500.00
Consulting related to LLC filings	\$ 445.00
<b>Tax Consulting</b>	
Additional time incurred related to tax withholding and Q4 payment advice on David Lundie separation	\$ 3,600.00
Consulting related sale of home exclusion	\$ 1,250.00
	<b>Subtotal</b> \$ 10,520.00
	<b>Expenses (using the expense factor of 6% )</b> \$ 631.20
	<b>Total</b> \$ 11,151.20